

Exhibit 11



DEFENSE COMMISSARY AGENCY
HEADQUARTERS
1300 E AVENUE
FORT LEE, VIRGINIA 23801-1800

NOV 15 2005

Mr. Wayne Berry
377 Keahole Street
Suite D-10 PMB220
Honolulu, HI 96825

Dear Mr. Berry:

Your Freedom of Information Act (FOIA #05-063) request, in which you requested a copy of records identified as "freight invoices" and/or "logistics invoices", and/or "Military Roll Up for Freight" that the Defense Commissary Agency (DeCA) has received from C&S Wholesale Grocers, Inc., has been processed and no responsive documents were found to exist.

Under the provisions of Title 10 United States Code Section 2483 (b) (5), all second destination transportation charges must be paid with appropriated funds. DeCA was prohibited by Congress in the 1991-92 time frame from operating Central Distribution Centers in order to avoid expending appropriated funds for second destination transportation. As a result, DeCA contract documents applicable to resale merchandise require that the items be delivered Freight On Board (FOB) to the appropriate commissary. DeCA does not contract for transportation to the stores. The cost of getting the product to the commissary is included in the price of the product paid by DeCA and is not required to be separately identified on invoices. The information you are seeking must be obtained from the manufacturers who contract with distributors for delivery to DeCA commissaries. DeCA is not a party to those contracts and has no ability to review or audit them.

This is not a denial but a "no record" response. If you consider this a denial, you are hereby advised of your right to appeal this determination under DoD Directive 5400.7-R. The appeal must be provided to the address listed below, in writing, no later than 60 calendar days after the date of this letter. You should be aware that fees may be associated with the processing of an appeal.

Directorate for Freedom of Information
and Security Review
1155 Defense Pentagon
Washington, DC 20301-1155

If I may be of further assistance, please advise.

Sincerely,

A handwritten signature in black ink, appearing to read "J. T. Kinsey", is written over a horizontal line.

J. T. Kinsey
Director, HQ Operations